



## STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
EUGENE I. GESSOW, DIRECTOR

January 27, 2009

Michael Marshall  
Secretary of Senate  
State Capitol  
LOCAL

Mark Brandsgard  
Chief Clerk of the House  
State Capitol  
LOCAL

Dear Mr. Marshall and Mr. Brandsgard:

Enclosed please find a copy of a report to the General Assembly relative to the analysis of employee turnover in nursing facilities.

This report is prepared pursuant to directive contained in House File (HF) 2539, Section 71.

In accordance with this legislation, the Department of Human Services was directed to submit a report on an annual basis to the governor and general assembly, which provides an analysis of direct care worker and other nursing facility employee turnover.

The attached report includes the initial analysis on the turnover of nursing facility employees.

Sincerely,

Molly Kortmeyer  
Legislative Liaison

Enclosure

cc: Governor Chet Culver  
Legislative Service Agency  
Kris Bell, Senate Majority Caucus  
Peter Matthes, Senate Minority Caucus  
Zeke Furlong, House Majority Caucus  
Brad Trow, House Minority Caucus



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CHESTER J. CULVER, GOVERNOR  
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DEPARTMENT OF HUMAN SERVICES  
EUGENE I. GESSOW, DIRECTOR

January 27, 2009

The Honorable Chester J. Culver  
Governor  
State Capitol  
LOCAL

Dear Governor Culver:

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The attached report includes the initial analysis on the turnover of nursing facility employees.

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Molly Kottmeyer  
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Enclosure

cc: Michael Marshall, Secretary Iowa Senate  
Mark Brandsgard, Chief Clerk of the House

# **Analysis of Employee Turnover in Nursing Facilities**

**In accordance with  
House File 2539  
2008 Session of the Iowa General Assembly**

**Prepared by:  
Iowa Medicaid Enterprise, Bureau of Long Term Care  
Contact: Jennifer Steenblock, 515-725-1299 or [jsteenb@dhs.state.ia.us](mailto:jsteenb@dhs.state.ia.us)**

**Submitted to the Iowa Legislature by  
Eugene I. Gessow, Director  
Iowa Department of Human Services  
January 27, 2009**

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## **I. Introduction and Background**

The 2001 Iowa Acts (HF 740) directed the Iowa Department of Human Services (DHS) to begin reimbursing nursing facilities under a modified price-based case-mix reimbursement system beginning July 1, 2001. The components of the case mix reimbursement system resulted from a series of meetings that involved providers, industry association representatives, advocacy organizations, and state agency staff.

Throughout the process, the advocacy organizations stressed the importance of including a provision in the reimbursement structure that would financially recognize a nursing facility's capacity to provide quality of life and appropriate access to medical assistance program beneficiaries in a cost-effective manner. With consensus and support of the organizations that participated in the discussions, reference to an Accountability Measures initiative was included in the legislation. The legislation directed DHS to implement a process to collect data for measurements and develop a program to increase nursing facility payments effective July 1, 2002 based on achievement of multiple favorable outcomes.

Following passage of the legislation, DHS convened a workgroup comprised of industry representatives, advocacy groups, state agency representatives and others interested in long-term care. The charge to the workgroup was to refocus reimbursement on quality, encourage compliance with HCFA (now CMS) quality indicators and survey process and to do so in a format that was measurable. Per the legislation, a portion of the Medicaid rates under the new case mix system would be based on a facility's achievement of certain accountability measures that would, in turn, link to reimbursement.

The workgroup ultimately settled on ten measures which then went through the administrative rule review process resulting in enactment of 441 IAC 81.6(16)g. Each measure developed was designed to be an "objective" and "measurable" nursing facility characteristic that indicated quality care, efficiency or a commitment to care for special populations. Members of the workgroup recognized that no single measure ensured a "good facility". There was also recognition that the measures would need to be reviewed and modified as more data became available.

One of the ten measures implemented was High Employee Retention Rate. This data was not available prior to the implementation of the Accountability Measures. Therefore, the Financial and Statistical Report (Form 470-0030) was modified to include an additional schedule (Schedule I) to collect employee retention data. All nursing facilities are required to submit the Financial and Statistical Report to the Iowa Medicaid Enterprise (IME) on an annual basis within three months after the nursing facilities fiscal year end.

Annually, a workgroup, made up of industry representatives, advocacy groups, state agency representatives and other interested parties, meet to review the Accountability Measures in context of the goals developed when the Accountability Measures were initially implemented in SFY 2001. During the annual review in the Fall 2007 through Spring 2008, the workgroup concluded, based on research completed, that a measure based on employee turnover would

better align with the work being completed by Medicare. This would allow Iowa data to be compared to national data.

In order to determine if a change to a measure of Employee Turnover rather than Employee Retention is warranted, additional data was needed. In order to collect the needed information, a new form would need to be developed since employee turnover data was currently not being submitted by nursing facilities. An employee turnover form was developed by the workgroup and sent to nursing facilities requesting that they voluntarily complete the form submit to the IME. Nursing facilities were requested to complete the form for the period January 1, 2007 through December 31, 2007. This would allow the Department and workgroup to collect and analyze the information to inform future recommendations to Accountability Measures. See *Appendix A* and *Appendix B* for a copy of the Informational Release No. 672 (issued February 4, 2008) and form 470-4513, *Nursing Facility Annual Calculation of Employee Turnover*.

The 2008 general assembly acknowledged in House File (HF) 2539, Section 71 that employee turnover rates in nursing facilities should be documented but also recognized that this information was not currently being collected. The Department of Human Services (DHS) was directed to modify the nursing facility cost report to capture information on the turnover rates of direct care and other employees of nursing facilities. The Department was also required to submit a report on an annual basis to the governor and general assembly which provides an analysis of direct care worker and other nursing facility employee turnover by individual nursing facility, a comparison of the turnover rate in each individual nursing facility with the state wide average, and an analysis of any improvement or decline in meeting any accountability goals or other measures related to turnover rates. The annual reports shall also include any data available regarding turnover rate trends, and other information the department deems appropriate. See *Appendix C* for the specific language of this legislation (HF 2539, Section 70).

The Iowa Medicaid Enterprise (IME) is currently in the process of completing all the necessary steps to implement the changes to the cost report as directed which will be effective for all cost reports completed on or after December 1, 2008. The IME provided public notice on November 13 of the changes to the cost report and submission requirements. See *Appendix D* for a copy of the public notice. The Financial and Statistical Report, Form 470-0030 was modified to include a new schedule that will require nursing facilities to report turnover rates of direct care and other employees of the nursing facility. This schedule is identified as Schedule I-1 of the Financial and Statistical Report, Form 470-0030. Schedule I-1 will be required to be submitted for Financial and Statistical Reports, Form 470-0030 completed on or after December 1, 2008.

A change in the cost report requires federal approval of a State Plan Amendment because the cost report and instructions are included as a supplemental schedule to the approved State Plan. A Medicaid State Plan Amendment (IA MS 08-032) was submitted to the Centers for Medicare and Medicaid Services requiring the revised cost report to be used with all cost reports submitted after December 1, 2008.

In addition to the public notice provided, the IME issued Informational Release No. 771 on December 16, 2008 to all nursing facilities, notifying them of the changes in the cost report form and effective date.

As an alternative to modification of the cost report (which requires a SPA), it is possible to collect the information specified in legislation by requiring the use of a form, similar to form 470-4513, *Nursing Facility Annual Calculation of Employee Turnover*. Administrative rules could be promulgated to require the use of this form.

## **II. Observations**

The summary below uses data from nursing facilities that voluntarily submitted form 470-4513, *Nursing Facility Annual Calculation of Employee Turnover* to the Iowa Medicaid Enterprise (IME), in accordance with Informational Release No. 672 (issued February 4, 2008) to IME. As stated above it represents the period January 1, 2007 through December 31, 2007. A total of 189 nursing facilities out of 425 voluntarily submitted the Employee Turnover form.

The form collected data for the following job classifications: administrator, business office, laundry, housekeeping, maintenance, director of nursing, registered nurse, licensed practical nurse, certified nurses aide, activities, social services, medical records services, medical director, dietary and other. An employee turnover rate is calculated for each job classification, a facility-wide rate and a nursing only rate. The nursing only rate includes the director of nursing, registered nurse, licensed practical nurse and certified nurses aide. Contracted employees are not reported. Therefore the number of providers reporting data for each job classification varies.

The turnover form collects the following information on a monthly basis: the number of employees on the first day of each month and the total number of terminations each month. Because the number of positions at each job classification could change during the 12-month period, an average number of employees working in each job classification are calculated.

The average turnover rate for each job classification is calculated as the total number of discharges/terminations for a 12-month period divided by the average number of employees working in the job classification.

For example, the provider reported an average of 12.92 employees working in the job classification of business office. During the year there were 3 discharges/terminations. The turnover rate for the job classification of business office would be 23.22% (3/12.92).

Table 1 below provides a summary of the employee turnover rates by job classification for 2007. See *Appendix E* for employee turnover rates by job classification for each nursing facility that voluntarily submitted data.

**Table 1: Summary of Employee Turnover Rates by Job Classification**

| Job Classification       | Number of Providers | Number of Providers with Zero Turnover | Minimum Turnover Rate | Maximum Turnover Rate | Average Turnover Rate |
|--------------------------|---------------------|--|-----------------------|-----------------------|-----------------------|
| Administrator            | 185                 | 157                                    | 0%                    | 450%                  | 21%                   |
| Business Office          | 186                 | 123                                    | 0%                    | 600%                  | 27%                   |
| Laundry                  | 175                 | 104                                    | 0%                    | 320%                  | 33%                   |
| Housekeeping             | 186                 | 52                                     | 0%                    | 324%                  | 48%                   |
| Maintenance              | 185                 | 124                                    | 0%                    | 200%                  | 23%                   |
| Director of Nursing      | 185                 | 134                                    | 0%                    | 300%                  | 29%                   |
| Registered Nurse         | 189                 | 35                                     | 0%                    | 356%                  | 51%                   |
| Licensed Practical Nurse | 189                 | 26                                     | 0%                    | 185%                  | 44%                   |
| CNA                      | 189                 | 0                                      | 1%                    | 227%                  | 65%                   |
| Activities               | 186                 | 117                                    | 0%                    | 600%                  | 28%                   |
| Social Services          | 159                 | 134                                    | 0%                    | 275%                  | 17%                   |
| Medical Records          | 6                   | 3                                      | 0%                    | 60%                   | 19%                   |
| Medical Director         | 34                  | 33                                     | 0%                    | 100%                  | 3%                    |
| Dietary                  | 184                 | 5                                      | 0%                    | 337%                  | 62%                   |
| Other Staff              | 124                 | 65                                     | 0%                    | 218%                  | 25%                   |
| Total Facility           | 189                 | 0                                      | 8%                    | 175%                  | 52%                   |
| Total Nursing            | 189                 | 0                                      | 13%                   | 174%                  | 58%                   |

### **III. Appendices**

- Appendix A: Informational Release No. 672
- Appendix B: Turnover Report and Instructions, form 470-4513
- Appendix C: House File 2539, Section 71
- Appendix D: Public Notice
- Appendix E: Employee Turnover Rates by Job Classification for Each Nursing Facility

## Appendix A: Informational Release No. 672



STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
KEVIN W. CONCANNON, DIRECTOR

### INFORMATIONAL RELEASE NO. 672

**TO:** All Iowa Medicaid-Certified Nursing Facilities

**ISSUED BY:** Bureau of Long-Term Care, Iowa Department of Human Services

**SUBJECT:** Voluntary Submission of Employee Turnover Data (Form)

**DATE:** February 4, 2008

The purpose of this Informational Release is to request supplemental information in regards to the Iowa Medicaid Accountability Measures program for nursing facilities. A workgroup, made up of industry representatives, advocacy groups, state agency representatives and other interested parties, have been reviewing the Accountability Measures in context of the goals developed when the Accountability Measures were initially implemented in SFY 2001.

This release specifically addresses the Accountability Measure Number 6, Employee Retention. Currently, as part of the Financial and Statistical Report (Form 470-0030 (Rev. 12/14/01)), Iowa Medicaid receives information related to employee retention on Schedule I. Based on research completed by the workgroup, it appears that a measure based on employee turnover would align with the work being completed by Medicare and allows Iowa data to be compared to national data.

In order to determine if a change to measure Employee Turnover rather than Employee Retention is warranted, additional data is needed. Collection of this data will allow the Department to analyze the data and establish reasonable benchmarks for awarding points. In order to collect the needed information, a new form has been developed. Iowa Medicaid is requesting nursing facilities to voluntarily submit this information. This will allow the Department to analyze the data and establish reasonable benchmarks for awarding points. Attached is the form, Nursing Facility Annual Calculation Of Employee Turnover, Form 470-4513 and instructions which can also be found at <http://www.ime.state.ia.us/Providers/Forms.html>

In order to provide time for the Department to prepare the necessary analyses, the Department is requesting that you submit this information by February 29, 2008. Completed forms should be submitted via e-mail to [costaudit@dhs.state.ia.us](mailto:costaudit@dhs.state.ia.us).

Should you have any questions, please contact the IME Provider Cost Audit and Rate Setting Unit at (515) 725-1108 or (866) 863-8610, or via e-mail at [costaudit@dhs.state.ia.us](mailto:costaudit@dhs.state.ia.us).

## **Appendix B: Turnover Report and Instructions, form 470-4513**

|                       |              |
|-----------------------|--------------|
| From _____            | To _____     |
| Facility Name _____   | County _____ |
| Provider Number _____ | NPI _____    |

| Section 3.                |  | Total Number of Terminations Each Month |          |       |       |     |      |      |     |      |     |     |     | Average Turnover Rate |
|---------------------------|--|---|----------|-------|-------|-----|------|------|-----|------|-----|-----|-----|-----------------------|
| Job Classification        |  | January                                 | February | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Total                 |
| Administrator             |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Business Office           |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Laundry                   |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Housekeeping              |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Maintenance               |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| D.O.N.                    |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| R.N.                      |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Licensed Practical Nurses |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Certified Nurse Aides     |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Activities                |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Social Services           |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Medical Records Services  |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Medical Director          |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Dietary Service           |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Other Staff               |  |   |          |       |       |     |      |      |     |      |     |     | 0   | 0.00%                 |
| Total                     |  | 0                                       | 0        | 0     | 0     | 0   | 0    | 0    | 0   | 0    | 0   | 0   | 0   | 0.00%                 |
| Nursing Only              |  |   |          |       |       |     |      |      |     |      |     |     |     | 0.00%                 |

**Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and imprisonment under state or federal law.**

I CERTIFY that I have read the above statement and that I have examined the form. To the best of my knowledge and belief, it is a true and complete statement prepared from the records of the provider in accordance with applicable instructions.

Questions concerning financial data included in this report should be directed to:

|  |                |   |      |
|--|----------------|---|------|
| Name of Officer or Administrator of Facility | Position/Title | Telephone   | Date |
| Title / Position                             |                | Telephone   |      |
| Name of Preparer                             |                | Telephone   | Date |
| Preparer Company Name                        |                | Telephone   |      |
| Signature of Preparer                        |                | Signature of Officer or Administrator of Facility |      |

Instructions to form 470-4513, Turnover Report  
Nursing Facility Annual Calculation Of Employee Turnover

Nursing Facilities are asked to complete Form 470-4513 annually. The form is provided in an Excel template and can be maintained electronically by each provider. The data collected from this form will be used by DHS and IME and other policy makers to determine possible inclusion in annual Accountability Measures. Providers are asked to follow the instructions below and make efforts to ensure the accuracy of this information.

**Instructions**

**File Set-up**

1. Download excel template from DHS -

2. Save file using file name containing provider number, "Turnover", and year similar to:

"I-0803433 Turnover 2007.xls"

**Section 1.**

1. Complete Provider Name, Provider Number, Year, County and NPI.

**Section 2.**

1. Insert the number of total employees working in each job classification on the first day of each month. This will include all employees, full and part-time, and those who have been discharged or terminated during the month. Employees are only those that receive payroll checks and should not include consultant, contract or agency staff.
2. An "Other" Category is provided for those employees that may not fit the listed classifications. However, report each employee only once. Organizations that employ licensed therapists should include them here. Assistant Administrator(s) or Assistant Director(s) of Nursing should be included with those classifications.
3. Direct Care workers other than Certified Nurse Aides, such as Medication or Rehab. Aides, should be classified and reported with the Certified Nurse Aides.

**Section 3.**

1. Insert the number of employees terminated in each job classification during the month.

**Submission**

1. The Excel template should be submitted electronically to the Iowa Medicaid Enterprise, Provider Cost Audit by February 28 of each year.
2. Submit the file via e-mail to: costaudit@dhs.state.ia.us
3. A signature must accompany the form certifying that the information is accurate. The signature may be submitted electronically.  
If the signature cannot be submitted electronically a hard copy must be mailed to:  
  
IME  
Attn: Provider Cost Audit and Rate Setting Unit  
100 Army Post Road  
PO Box 36450  
Des Moines, IA 50315

## House File 2539 - Enrolled

PAG LIN

HOUSE FILE 2539

69 13 Sec. 71. DIRECT CARE WORKER IN NURSING FACILITIES ==  
69 14 TURNOVER REPORT. The department of human services shall  
69 15 modify the nursing facility cost reports utilized for the  
69 16 medical assistance program to capture data by the distinct  
69 17 categories of nonlicensed direct care workers and other  
69 18 employee categories for the purposes of documenting the  
69 19 turnover rates of direct care workers and other employees of  
69 20 nursing facilities. The department shall submit a report on  
69 21 an annual basis to the governor and the general assembly which  
69 22 provides an analysis of direct care worker and other nursing  
69 23 facility employee turnover by individual nursing facility, a  
69 24 comparison of the turnover rate in each individual nursing  
69 25 facility with the state average, and an analysis of any  
69 26 improvement or decline in meeting any accountability goals or  
69 27 other measures related to turnover rates. The annual reports  
69 28 shall also include any data available regarding turnover rate

69 29 trends, and other information the department deems  
69 30 appropriate. The initial report shall be submitted no later  
69 31 than December 1, 2008, and subsequent reports shall be  
69 32 submitted no later than December 1, annually, thereafter.

## Appendix D: Public Notice

### IOWA DEPARTMENT OF HUMAN SERVICES NOTICE OF PROPOSED CHANGES IN MEDICAID FINANCIAL AND STATISTICAL REPORTING FOR NURSING FACILITY SERVICES

In accordance with the public notice requirements of 42 CFR 447.205 and Section 1902(a)(13)(A) of the Social Security Act, the State of Iowa Department of Human Services (DHS) publishes this notice of changes in the financial and statistical reporting for nursing facility services.

Provisions of House File (HF) 2539, Section 71 enacted by the 83<sup>rd</sup> Iowa General Assembly, require DHS to modify the nursing facility cost report to capture information on the turnover rates of direct care and other employees of nursing facilities. The cost reporting changes will be effective for cost reports completed after December 1, 2008.

Currently, nursing facilities are required to submit annually a Financial and Statistical Report, Form 470-0030 to the Department no later than three months after the close of the facility's fiscal year. The Financial and Statistical Report, Form 470-0030 is being modified to include a new schedule that will require nursing facilities to report turnover rates of direct care and other employees of the nursing facility. This will be identified as Schedule I-1 of the Financial and Statistical Report, Form 470-0030. Schedule I-1 will be required to be submitted for Financial and Statistical Reports, Form 470-0030 completed on or after December 1, 2008.

This change has no impact on nursing facility expenditures.

The Department proposes to implement the changes in financial and statistical reporting requirements upon approval from the federal Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), effective December 1, 2008.

The proposed changes are available for public review by contacting Jennifer Steenblock, Iowa Medicaid Enterprise (IME) Long Term Care Program Manager at 515-725-1299, [jsteenb@dhss.state.ia.us](mailto:jsteenb@dhss.state.ia.us) or may be addressed to Ms. Steenblock at the Iowa Department of Human Services, Iowa Medicaid Enterprise, 100 Army Post Road, Des Moines IA 50315. Questions or comments concerning this notice or the proposed changes may be addressed to Ms. Steenblock. Comments received may be reviewed by the public by contacting Ms. Steenblock at the above phone number, postal address or email address.

Jennifer H. Vermeer  
Medicaid Director  
Iowa Department of Human Services

**Appendix E: Employee Turnover Rates by Job Classification for Each Nursing Facility**

| Provider Name                         | Administ rator | Bus. Office | Laundry | Mainten ance | D.O.N. | RN   | LPN  | CNA  | Activity | Soc Svc | Med Recs | Med Dir | Dietary | Other | Total | Nursing Only |
|---------------------------------------|----------------|-------------|---------|--------------|--------|------|------|------|----------|---------|----------|---------|---------|-------|-------|--------------|
| Abbey of Lemars                       | 0%             | 0%          | 104%    | 100%         | 0%     | 46%  | 43%  | 0%   | 0%       | 0%      | 17%      | 0%      | 26%     | 0%    | 35%   |              |
| Abington                              | 100%           | 100%        | 320%    | 129%         | 0%     | 51%  | 152% | 103% | 0%       | 0%      | 100%     | 98%     | 28%     | 95%   | 100%  |              |
| Adel Acres Care Center                | 100%           | 133%        | 67%     | 0%           | 194%   | 200% | 0%   | 29%  | 54%      | 0%      | 0%       | 67%     | 52%     | 52%   | 52%   |              |
| Afton Care Center                     | 0%             | 0%          | 0%      | 0%           | 0%     | 0%   | 48%  | 69%  | 55%      | 80%     | 0%       | 0%      | 107%    | 73%   | 59%   |              |
| Akron City Convalescent Care Center   | 0%             | 0%          | 0%      | 0%           | 0%     | 0%   | 73%  | 0%   | 11%      | 46%     | 0%       | 0%      | 14%     | 15%   | 13%   | 14%          |
| Algona Manor Care Center              | 0%             | 0%          | 154%    | 50%          | 0%     | 52%  | 36%  | 42%  | 34%      | 0%      | 0%       | 34%     | 0%      | 40%   | 41%   |              |
| Allison Health Care Center            | 0%             | 25%         | 0%      | 0%           | 0%     | 0%   | 55%  | 95%  | 76%      | 0%      | 0%       | 44%     | 0%      | 53%   | 74%   |              |
| Arbor Court                           | 0%             | 0%          | 0%      | 0%           | 0%     | 62%  | 55%  | 146% | 63%      | 91%     | 86%      | 0%      | 48%     | 17%   | 63%   | 96%          |
| Atlantic Nursing & Rehab Center       | 0%             | 133%        | 0%      | 0%           | 0%     | 0%   | 59%  | 0%   | 74%      | 0%      | 0%       | 46%     | 0%      | 44%   | 57%   |              |
| Avoca Nursing & Rehab Center          | 0%             | 0%          | 0%      | 32%          | 0%     | 92%  | 41%  | 94%  | 73%      | 100%    | 0%       | 51%     | 0%      | 53%   | 72%   |              |
| Bartels Lutheran Retirement Community | 0%             | 8%          | 28%     | 64%          | 79%    | 0%   | 9%   | 28%  | 84%      | 64%     | 0%       | 59%     | 37%     | 55%   | 63%   |              |
| Baxter                                | 0%             | 0%          | 169%    | 129%         | 0%     | 0%   | 0%   | 0%   | 25%      | 0%      | 0%       | 115%    | 0%      | 49%   | 17%   |              |
| Bedford Nursing & Rehab Center        | 0%             | 157%        | 50%     | 0%           | 0%     | 41%  | 0%   | 72%  | 0%       | 0%      | 42%      | 48%     | 48%     | 54%   |       |              |
| Belle Plaine Nursing & Rehab Center   | 0%             | 63%         | 100%    | 71%          | 0%     | 34%  | 18%  | 63%  | 0%       | 0%      | 98%      | 21%     | 58%     | 51%   |       |              |
| Bethany Lutheran Home                 | 0%             | 8%          | 0%      | 21%          | 50%    | 50%  | 20%  | 29%  | 47%      | 40%     | 67%      | 0%      | 73%     | 33%   | 44%   | 43%          |
| Bishop Drumm Retirement Center        | 0%             | 0%          | 13%     | 8%           | 55%    | 0%   | 0%   | 18%  | 65%      | 0%      | 0%       | 0%      | 28%     | 0%    | 36%   | 51%          |
| Bloomfield Care Center                | 0%             | 0%          | 0%      | 0%           | 0%     | 0%   | 53%  | 88%  | 70%      | 0%      | 0%       | 8%      | 41%     | 68%   |       |              |
| Buchanan County Health Center         | 0%             | 0%          | 0%      | 7%           | 22%    | 92%  | 0%   | 49%  | 38%      | 0%      | 0%       | 14%     | 71%     | 28%   | 37%   |              |
| Careage                               | 450%           | 0%          | 0%      | 100%         | 100%   | 92%  | 89%  | 185% | 141%     | 57%     | 0%       | 0%      | 337%    | 175%  | 142%  |              |
| Careage Hills                         | 0%             | 0%          | 0%      | 100%         | 0%     | 0%   | 0%   | 19%  | 70%      | 50%     | 0%       | 0%      | 38%     | 42%   | 48%   |              |
| Carlisle Center for Wellness & Rehab  | 0%             | 0%          | 103%    | 25%          | 0%     | 49%  | 57%  | 20%  | 75%      | 120%    | 0%       | 0%      | 35%     | 75%   | 55%   | 59%          |
| Carrington Place of Muscatine, LLC    | 0%             | 0%          | 0%      | 0%           | 0%     | 300% | 174% | 70%  | 62%      | 122%    | 275%     | 0%      | 0%      | 9%    | 56%   | 82%          |
| Carrington Place of Toledo, LLC       | 0%             | 0%          | 0%      | 38%          | 0%     | 0%   | 0%   | 19%  | 49%      | 0%      | 0%       | 47%     | 41%     | 44%   |       |              |
| Carroll Health Center                 | 0%             | 0%          | 32%     | 33%          | 50%    | 0%   | 122% | 157% | 127%     | 57%     | 0%       | 23%     | 39%     | 31%   | 41%   |              |
| Casa de Paz Nursing Home              | 0%             | 0%          | 43%     | 0%           | 0%     | 54%  | 31%  | 65%  | 37%      | 0%      | 0%       | 51%     | 0%      | 89%   | 128%  |              |
| Cedar Falls Lutheran Home             | 0%             | 0%          | 0%      | 0%           | 0%     | 0%   | 0%   | 0%   | 74%      | 0%      | 0%       | 56%     | 29%     | 48%   | 56%   |              |
| Cedar Manor Nursing Home              | 0%             | 0%          | 0%      | 0%           | 0%     | 0%   | 0%   | 0%   | 0%       | 0%      | 0%       | 35%     | 44%     | 62%   |       |              |

|  |      |      |      |      |      |      |      |      |      |      |      |      |      |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Centerville Nursing & Rehab Center     | 0%   | 0%   | 80%  | 0%   | 169% | 44%  | 43%  | 82%  | 100% | 0%   | 40%  | 62%  | 73%  |
| Chariton Nursing & Rehab Center        | 0%   | 52%  | 0%   | 0%   | 0%   | 24%  | 36%  | 108% | 0%   | 0%   | 72%  | 0%   | 64%  |
| Chautauqua Guest Home #2               | 0%   | 0%   | 43%  | 179% | 0%   | 50%  | 86%  | 0%   | 72%  | 0%   | 100% | 53%  | 0%   |
| Cherokee Nursing & Rehab Center        | 0%   | 0%   | 36%  | 0%   | 0%   | 38%  | 0%   | 36%  | 0%   | 0%   | 38%  | 25%  | 27%  |
| Clarence Nursing Home                  | 100% | 0%   | 0%   | 89%  | 0%   | 0%   | 0%   | 0%   | 77%  | 0%   | 0%   | 0%   | 47%  |
| Clearview Home - Clearfield            | 0%   | 114% | 0%   | 0%   | 50%  | 57%  | 70%  | 98%  | 0%   | 0%   | 53%  | 64%  | 86%  |
| Clearview Home - Mount Ayr             | 33%  | 0%   | 59%  | 28%  | 0%   | 56%  | 36%  | 94%  | 38%  | 0%   | 57%  | 64%  | 79%  |
| Colonial Manor of Amana                | 0%   | 0%   | 59%  | 47%  | 0%   | 0%   | 35%  | 15%  | 85%  | 0%   | 0%   | 43%  | 15%  |
| Colonial Manor of Columbus Junction    | 0%   | 29%  | 0%   | 32%  | 0%   | 0%   | 129% | 42%  | 64%  | 0%   | 0%   | 61%  | 0%   |
| Colonial Manor Zeating                 | 100% | 0%   | 0%   | 67%  | 100% | 0%   | 124% | 84%  | 59%  | 0%   | 0%   | 0%   | 31%  |
| Community Care Center, Inc.            | 0%   | 0%   | 25%  | 0%   | 50%  | 0%   | 20%  | 33%  | 30%  | 0%   | 0%   | 0%   | 21%  |
| Community Memorial Health Center       | 0%   | 100% | 46%  | 0%   | 0%   | 0%   | 20%  | 13%  | 32%  | 0%   | 0%   | 27%  | 7%   |
| Corning Nursing & Rehab Center         | 0%   | 0%   | 0%   | 60%  | 0%   | 0%   | 0%   | 22%  | 52%  | 0%   | 0%   | 142% | 100% |
| Correctionville Nursing & Rehab Center | 92%  | 0%   | 86%  | 87%  | 0%   | 0%   | 32%  | 25%  | 75%  | 0%   | 0%   | 93%  | 66%  |
| Corydon Nursing & Rehab Center         | 100% | 0%   | 0%   | 0%   | 100% | 0%   | 0%   | 15%  | 51%  | 0%   | 0%   | 73%  | 0%   |
| Country View Manor                     | 150% | 36%  | 0%   | 0%   | 0%   | 0%   | 0%   | 48%  | 13%  | 51%  | 0%   | 0%   | 25%  |
| Countryside                            | 0%   | 0%   | 50%  | 0%   | 0%   | 100% | 0%   | 53%  | 46%  | 0%   | 0%   | 98%  | 47%  |
| Creston Nursing & Rehab Center         | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 157% | 23%  | 0%   | 0%   | 11%  | 0%   |
| Crestridge, Inc.                       | 0%   | 100% | 60%  | 40%  | 0%   | 0%   | 52%  | 14%  | 107% | 231% | 0%   | 100% | 0%   |
| Crestview Acres, Inc.                  | 0%   | 48%  | 32%  | 36%  | 57%  | 0%   | 64%  | 133% | 66%  | 50%  | 0%   | 51%  | 63%  |
| Crestview Nursing & Rehab Center       | 0%   | 0%   | 0%   | 41%  | 0%   | 50%  | 13%  | 41%  | 48%  | 0%   | 0%   | 34%  | 32%  |
| Davis County Hospital                  | 23%  | 100% | 35%  | 0%   | 0%   | 86%  | 55%  | 13%  | 0%   | 0%   | 38%  | 107% | 120% |
| Denver Sunset Home                     | 0%   | 0%   | 100% | 171% | 0%   | 0%   | 67%  | 67%  | 112% | 0%   | 0%   | 0%   | 60%  |
| Donnellson Health Center               | 0%   | 0%   | 46%  | 0%   | 0%   | 59%  | 65%  | 85%  | 50%  | 0%   | 0%   | 65%  | 66%  |
| Dubuque Nursing & Rehab Center         | 0%   | 0%   | 0%   | 178% | 0%   | 0%   | 62%  | 47%  | 66%  | 0%   | 100% | 8%   | 0%   |
| Dunlap Nursing & Rehab Center          | 0%   | 80%  | 63%  | 0%   | 0%   | 36%  | 0%   | 34%  | 0%   | 0%   | 42%  | 0%   | 26%  |
| Eldora Nursing & Rehab Center          | 100% | 0%   | 60%  | 71%  | 100% | 100% | 94%  | 87%  | 0%   | 0%   | 71%  | 75%  | 90%  |
| Elk Horn                               | 0%   | 0%   | 7%   | 0%   | 0%   | 0%   | 0%   | 42%  | 56%  | 0%   | 0%   | 43%  | 0%   |
| Emmettsburg Care Center                | 0%   | 44%  | 104% | 133% | 0%   | 171% | 81%  | 32%  | 92%  | 80%  | 0%   | 142% | 0%   |
| Exira Care Center                      | 0%   | 52%  | 0%   | 0%   | 0%   | 16%  | 15%  | 13%  | 0%   | 0%   | 29%  | 16%  | 13%  |
| Faith Lutheran Home                    | 0%   | 0%   | 0%   | 29%  | 0%   | 0%   | 50%  | 65%  | 32%  | 0%   | 0%   | 18%  | 0%   |
| Fejevary Health Care Center            | 100% | 133% | 0%   | 0%   | 50%  | 0%   | 52%  | 27%  | 115% | 0%   | 185% | 32%  | 65%  |
| Fonda Nursing & Rehab Center           | 0%   | 100% | 92%  | 83%  | 55%  | 0%   | 38%  | 47%  | 80%  | 0%   | 0%   | 52%  | 46%  |
| Fort Dodge Villa Care Center           | 0%   | 0%   | 0%   | 22%  | 48%  | 0%   | 23%  | 41%  | 53%  | 0%   | 0%   | 81%  | 44%  |

|                                      |      |      |      |      |      |      |      |     |      |      |      |     |      |      |     |
|--------------------------------------|------|------|------|------|------|------|------|-----|------|------|------|-----|------|------|-----|
| Fort Madison Health Center           | 0%   | 0%   | 82%  | 0%   | 46%  | 8%   | 92%  | 0%  | 0%   | 0%   | 0%   | 60% | 60%  | 69%  | 62% |
| Friendship Haven                     | 0%   | 0%   | 38%  | 20%  | 9%   | 38%  | 27%  | 55% | 0%   | 0%   | 0%   | 0%  | 35%  | 12%  | 29% |
| Friendship Village                   | 0%   | 29%  | 0%   | 24%  | 33%  | 0%   | 49%  | 0%  | 54%  | 0%   | 0%   | 0%  | 82%  | 67%  | 52% |
| Good Samaritan Society - Davenport   | 0%   | 0%   | 16%  | 28%  | 13%  | 0%   | 35%  | 19% | 42%  | 0%   | 0%   | 0%  | 50%  | 0%   | 32% |
| Good Samaritan Society - Estherville | 0%   | 22%  | 0%   | 25%  | 35%  | 100% | 42%  | 86% | 67%  | 0%   | 0%   | 0%  | 40%  | 0%   | 47% |
| Good Samaritan Society - Fontanelle  | 120% | 43%  | 0%   | 78%  | 0%   | 0%   | 27%  | 0%  | 36%  | 0%   | 100% | 0%  | 32%  | 33%  | 39% |
| Good Samaritan Society - Forest City | 0%   | 0%   | 75%  | 10%  | 0%   | 0%   | 18%  | 29% | 38%  | 178% | 0%   | 0%  | 47%  | 0%   | 35% |
| Good Samaritan Society - George      | 100% | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 49% | 24%  | 0%   | 0%   | 0%  | 0%   | 37%  | 0%  |
| Good Samaritan Society - Holstein    | 100% | 35%  | 0%   | 0%   | 0%   | 0%   | 200% | 58% | 67%  | 56%  | 31%  | 0%  | 73%  | 0%   | 50% |
| Good Samaritan Society - Hovenden    | 0%   | 57%  | 32%  | 133% | 0%   | 0%   | 73%  | 0%  | 78%  | 0%   | 0%   | 0%  | 23%  | 100% | 49% |
| Good Samaritan Society - Indianaia   | 0%   | 20%  | 59%  | 13%  | 34%  | 52%  | 50%  | 78% | 81%  | 0%   | 0%   | 0%  | 65%  | 0%   | 59% |
| Good Samaritan Society - Le Mars     | 0%   | 0%   | 26%  | 27%  | 0%   | 0%   | 23%  | 0%  | 47%  | 51%  | 0%   | 0%  | 85%  | 0%   | 41% |
| Good Samaritan Society - Manson      | 0%   | 55%  | 0%   | 0%   | 0%   | 0%   | 45%  | 56% | 48%  | 46%  | 0%   | 0%  | 113% | 50%  | 48% |
| Good Samaritan Society - Postville   | 0%   | 0%   | 25%  | 14%  | 0%   | 0%   | 28%  | 31% | 24%  | 33%  | 0%   | 0%  | 40%  | 0%   | 24% |
| Good Samaritan Society - Red Oak     | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 24%  | 55% | 36%  | 15%  | 0%   | 0%  | 27%  | 0%   | 28% |
| Good Samaritan Society - St. Ansgar  | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 60%  | 96% | 49%  | 34%  | 0%   | 0%  | 63%  | 0%   | 43% |
| Good Samaritan Society - Van Buren   | 0%   | 39%  | 0%   | 73%  | 0%   | 0%   | 85%  | 24% | 52%  | 24%  | 0%   | 0%  | 65%  | 0%   | 46% |
| Good Samaritan Society - Villisca    | 0%   | 75%  | 73%  | 0%   | 0%   | 0%   | 62%  | 29% | 63%  | 62%  | 0%   | 0%  | 83%  | 57%  | 56% |
| Good Samaritan Society - Waukon      | 0%   | 46%  | 0%   | 0%   | 0%   | 0%   | 42%  | 92% | 42%  | 0%   | 0%   | 0%  | 41%  | 44%  | 38% |
| Good Samaritan Society - West Union  | 0%   | 0%   | 0%   | 44%  | 0%   | 0%   | 60%  | 18% | 39%  | 0%   | 0%   | 0%  | 35%  | 100% | 32% |
| Grandview Care Center                | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 19%  | 10% | 80%  | 41%  | 200% | 0%  | 38%  | 171% | 51% |
| Great River Medical Center           | 0%   | 24%  | 0%   | 13%  | 0%   | 0%   | 33%  | 0%  | 22%  | 0%   | 0%   | 0%  | 32%  | 12%  | 18% |
| Greenfield Manor, Inc.               | 0%   | 0%   | 0%   | 20%  | 0%   | 0%   | 0%   | 17% | 20%  | 0%   | 0%   | 0%  | 0%   | 0%   | 34% |
| Greenwood Manor                      | 300% | 185% | 113% | 25%  | 100% | 0%   | 133% | 34% | 86%  | 120% | 0%   | 0%  | 22%  | 53%  | 70% |
| Guttenberg Care Center               | 0%   | 52%  | 0%   | 60%  | 0%   | 0%   | 47%  | 0%  | 33%  | 0%   | 0%   | 0%  | 0%   | 68%  | 0%  |
| Hallmark                             | 92%  | 100% | 0%   | 48%  | 200% | 0%   | 92%  | 91% | 104% | 57%  | 0%   | 0%  | 59%  | 80%  | 85% |
| Hampton Health Care Center           | 0%   | 32%  | 0%   | 15%  | 0%   | 0%   | 18%  | 38% | 86%  | 0%   | 0%   | 0%  | 27%  | 58%  | 74% |
| Heartland Care Center                | 0%   | 0%   | 48%  | 69%  | 0%   | 0%   | 58%  | 13% | 33%  | 0%   | 0%   | 0%  | 81%  | 0%   | 39% |
| Heritage                             | 0%   | 100% | 129% | 0%   | 0%   | 275% | 97%  | 59% | 114% | 0%   | 0%   | 0%  | 98%  | 0%   | 75% |
| Heritage Care Center                 | 0%   | 0%   | 96%  | 24%  | 50%  | 0%   | 72%  | 52% | 100% | 0%   | 0%   | 0%  | 68%  | 60%  | 52% |
| Heritage Nursing & Rehab Center      | 0%   | 0%   | 70%  | 22%  | 0%   | 0%   | 34%  | 62% | 71%  | 0%   | 41%  | 0%  | 57%  | 30%  | 53% |
| Hillcrest Home, Inc.                 | 0%   | 0%   | 67%  | 11%  | 0%   | 0%   | 41%  | 10% | 31%  | 50%  | 0%   | 0%  | 0%   | 13%  | 0%  |
| Holy Spirit Retirement Home          | 0%   | 0%   | 44%  | 24%  | 0%   | 9%   | 9%   | 64% | 0%   | 0%   | 0%   | 0%  | 36%  | 0%   | 39% |
| Humboldt Care Center North           | 0%   | 0%   | 75%  | 75%  | 0%   | 0%   | 38%  | 49% | 59%  | 0%   | 0%   | 0%  | 7%   | 42%  | 52% |

|   |      |      |      |      |      |      |      |      |      |      |      |      |
|---|------|------|------|------|------|------|------|------|------|------|------|------|
| Humboldt Care Center South              | 0%   | 96%  | 0%   | 0%   | 118% | 73%  | 59%  | 48%  | 0%   | 71%  | 58%  | 65%  |
| Indian Hills Nursing & Rehab Center     | 77%  | 145% | 41%  | 98%  | 155% | 40%  | 22%  | 32%  | 55%  | 0%   | 80%  | 67%  |
| Iowa Jewish Senior Life Center          | 0%   | 17%  | 25%  | 33%  | 0%   | 104% | 17%  | 40%  | 106% | 0%   | 50%  | 43%  |
| Kahl Home for the Aged & Infirmed       | 0%   | 0%   | 19%  | 38%  | 50%  | 46%  | 27%  | 39%  | 0%   | 0%   | 24%  | 27%  |
| Kingsley Nursing & Rehab Center         | 100% | 0%   | 67%  | 52%  | 0%   | 17%  | 104% | 57%  | 0%   | 100% | 51%  | 0%   |
| La Porte Nursing & Rehab Center         | 0%   | 80%  | 104% | 55%  | 0%   | 104% | 52%  | 42%  | 44%  | 0%   | 100% | 72%  |
| Lake Park Care Center                   | 109% | 0%   | 50%  | 0%   | 100% | 200% | 65%  | 71%  | 153% | 0%   | 0%   | 0%   |
| Lamoni Nursing & Rehab Center           | 0%   | 100% | 0%   | 0%   | 0%   | 100% | 44%  | 41%  | 95%  | 0%   | 0%   | 0%   |
| Lantern Park Nursing & Rehab Center     | 0%   | 55%  | 41%  | 182% | 0%   | 60%  | 77%  | 94%  | 148% | 0%   | 100% | 62%  |
| Little Flower Haven                     | 0%   | 0%   | 57%  | 50%  | 0%   | 0%   | 0%   | 0%   | 73%  | 0%   | 0%   | 13%  |
| Living Center West                      | 0%   | 96%  | 182% | 100% | 0%   | 69%  | 55%  | 78%  | 89%  | 100% | 0%   | 0%   |
| Lyon Nursing & Rehab Center             | 0%   | 0%   | 27%  | 0%   | 0%   | 64%  | 51%  | 33%  | 0%   | 0%   | 0%   | 0%   |
| Manly Nursing & Rehab Center            | 0%   | 100% | 0%   | 44%  | 133% | 100% | 356% | 75%  | 71%  | 100% | 0%   | 143% |
| Manor of Malvern, Inc.                  | 0%   | 0%   | 69%  | 0%   | 0%   | 32%  | 14%  | 117% | 0%   | 0%   | 124% | 66%  |
| Maple Crest Manor & Alf                 | 0%   | 0%   | 0%   | 0%   | 0%   | 100% | 33%  | 0%   | 61%  | 32%  | 0%   | 38%  |
| Mayflower Homes, Inc.                   | 0%   | 0%   | 96%  | 0%   | 0%   | 13%  | 10%  | 18%  | 0%   | 0%   | 0%   | 27%  |
| Mechanicsville Nursing & Rehab Center   | 0%   | 0%   | 0%   | 0%   | 0%   | 24%  | 20%  | 37%  | 104% | 0%   | 0%   | 70%  |
| Memorial Masonic Home                   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 22%  | 26%  | 73%  | 0%   | 40%  |
| Mercy Hospital - Oelwein                | 0%   | 0%   | 10%  | 0%   | 0%   | 16%  | 11%  | 1%   | 0%   | 0%   | 0%   | 10%  |
| Mercy Medical Center - Centerville LTC  | 0%   | 12%  | 0%   | 50%  | 0%   | 0%   | 33%  | 44%  | 0%   | 0%   | 0%   | 175% |
| Meth-Wick Health Center                 | 100% | 45%  | 0%   | 0%   | 109% | 0%   | 26%  | 87%  | 0%   | 0%   | 0%   | 52%  |
| Midlands Living Center, LLP             | 0%   | 0%   | 50%  | 29%  | 75%  | 0%   | 139% | 54%  | 49%  | 0%   | 50%  | 143% |
| Mitchell Village Care Center            | 0%   | 0%   | 25%  | 0%   | 0%   | 89%  | 175% | 177% | 0%   | 0%   | 0%   | 55%  |
| Montezuma Nursing & Rehab Center        | 0%   | 0%   | 96%  | 0%   | 0%   | 141% | 29%  | 103% | 0%   | 0%   | 147% | 94%  |
| Montrose Health Center                  | 0%   | 0%   | 19%  | 0%   | 0%   | 43%  | 43%  | 44%  | 63%  | 0%   | 0%   | 38%  |
| Morning Sun Care Center                 | 0%   | 200% | 0%   | 69%  | 0%   | 65%  | 36%  | 81%  | 0%   | 0%   | 0%   | 103% |
| Nelson Manor                            | 0%   | 600% | 103% | 0%   | 86%  | 36%  | 107% | 149% | 0%   | 0%   | 164% | 119% |
| Nelson Nursing Home                     | 0%   | 0%   | 0%   | 0%   | 0%   | 171% | 58%  | 145% | 0%   | 0%   | 69%  | 0%   |
| New Hampton Care Center                 | 109% | 0%   | 0%   | 24%  | 0%   | 120% | 0%   | 57%  | 48%  | 80%  | 60%  | 143% |
| New London Nursing & Rehab Center       | 0%   | 0%   | 126% | 62%  | 100% | 0%   | 20%  | 39%  | 87%  | 0%   | 0%   | 78%  |
| Northern Mahaska Nursing & Rehab Center | 0%   | 0%   | 0%   | 97%  | 24%  | 120% | 45%  | 64%  | 45%  | 97%  | 27%  | 73%  |
| Oakknoll Retirement Residence           | 0%   | 0%   | 0%   | 0%   | 41%  | 0%   | 0%   | 62%  | 0%   | 0%   | 0%   | 63%  |
| Oakland Manor                           | 0%   | 0%   | 80%  | 0%   | 0%   | 33%  | 0%   | 48%  | 0%   | 109% | 0%   | 8%   |
| Oakland Manor Nursing Home              | 0%   | 0%   | 62%  | 0%   | 0%   | 17%  | 0%   | 32%  | 0%   | 109% | 0%   | 25%  |

|                                       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Oakview, Inc.                         | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 62%  | 29%  | 57%  | 32%  | 0%   | 24%  | 0%   | 38%  | 50%  |
| Oakwood Nursing & Rehab Center        | 0%   | 0%   | 100% | 117% | 0%   | 0%   | 111% | 91%  | 157% | 55%  | 0%   | 18%  | 52%  | 99%  | 134% |
| Odebolt Nursing & Rehab Center        | 0%   | 0%   | 133% | 0%   | 0%   | 0%   | 32%  | 73%  | 100% | 0%   | 100% | 96%  | 81%  | 81%  | 80%  |
| Ogden                                 | 0%   | 0%   | 0%   | 225% | 0%   | 0%   | 86%  | 44%  | 107% | 0%   | 0%   | 0%   | 100% | 100% | 84%  |
| Osceola Nursing & Rehab Center        | 0%   | 0%   | 36%  | 32%  | 0%   | 0%   | 100% | 162% | 41%  | 60%  | 0%   | 39%  | 67%  | 54%  | 70%  |
| Ossian Senior Hospice                 | 0%   | 57%  | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 32%  | 27%  | 0%   | 37%  | 0%   | 24%  | 23%  |
| Panora Nursing & Rehab Center         | 0%   | 0%   | 88%  | 0%   | 50%  | 75%  | 150% | 48%  | 61%  | 0%   | 0%   | 122% | 0%   | 64%  | 61%  |
| Parkridge Nursing & Rehab Center      | 0%   | 100% | 0%   | 155% | 0%   | 0%   | 49%  | 30%  | 153% | 0%   | 0%   | 142% | 0%   | 92%  | 108% |
| Parkview Manor                        | 0%   | 160% | 109% | 0%   | 0%   | 0%   | 100% | 48%  | 0%   | 98%  | 69%  | 0%   | 36%  | 62%  | 63%  |
| Parkview Nursing & Rehab Center       | 300% | 0%   | 188% | 206% | 0%   | 132% | 75%  | 196% | 78%  | 84%  | 50%  | 189% | 88%  | 0%   | 97%  |
| Patty Elwood Center                   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 44%  | 33%  | 77%  | 0%   | 0%   | 30%  | 26%  |
| Pella Regional Health Center          | 0%   | 0%   | 0%   | 100% | 0%   | 0%   | 27%  | 13%  | 26%  | 53%  | 16%  | 0%   | 49%  | 46%  | 48%  |
| Perry Lutheran Home                   | 0%   | 200% | 0%   | 21%  | 0%   | 240% | 54%  | 131% | 67%  | 0%   | 0%   | 0%   | 52%  | 48%  | 62%  |
| Pleasantcare                          | 0%   | 0%   | 20%  | 13%  | 0%   | 0%   | 49%  | 25%  | 48%  | 20%  | 0%   | 14%  | 30%  | 30%  | 44%  |
| Pleasantview Home                     | 0%   | 0%   | 0%   | 75%  | 36%  | 0%   | 0%   | 33%  | 44%  | 50%  | 52%  | 0%   | 0%   | 42%  | 0%   |
| Plymouth Manor Care Center            | 0%   | 25%  | 0%   | 69%  | 52%  | 0%   | 40%  | 17%  | 76%  | 52%  | 0%   | 203% | 12%  | 64%  | 59%  |
| Ravenwood Nursing & Rehab Center      | 0%   | 100% | 0%   | 54%  | 0%   | 114% | 125% | 34%  | 97%  | 50%  | 0%   | 109% | 0%   | 83%  | 91%  |
| Ridgewood Nursing & Rehab Center      | 200% | 0%   | 0%   | 192% | 0%   | 200% | 138% | 56%  | 89%  | 0%   | 0%   | 0%   | 105% | 50%  | 91%  |
| Riverside                             | 92%  | 0%   | 0%   | 23%  | 0%   | 53%  | 86%  | 61%  | 600% | 0%   | 0%   | 138% | 218% | 73%  | 61%  |
| Riverview Care Center                 | 0%   | 44%  | 0%   | 23%  | 0%   | 0%   | 23%  | 67%  | 109% | 0%   | 0%   | 40%  | 40%  | 40%  | 47%  |
| Rockwell Community Nursing Home, Inc. | 0%   | 0%   | 0%   | 23%  | 0%   | 0%   | 0%   | 22%  | 26%  | 73%  | 0%   | 40%  | 0%   | 23%  | 21%  |
| Rolling Green Village                 | 0%   | 89%  | 0%   | 191% | 0%   | 40%  | 46%  | 83%  | 48%  | 0%   | 0%   | 65%  | 71%  | 69%  | 69%  |
| Rotary Ann Nursing Home               | 0%   | 0%   | 25%  | 26%  | 0%   | 0%   | 76%  | 30%  | 42%  | 51%  | 0%   | 83%  | 31%  | 45%  | 45%  |
| Rowley Memorial Masonic Home          | 0%   | 0%   | 0%   | 0%   | 23%  | 100% | 0%   | 21%  | 37%  | 29%  | 0%   | 58%  | 31%  | 28%  | 28%  |
| Shady Rest Care Center                | 0%   | 92%  | 0%   | 31%  | 0%   | 100% | 53%  | 42%  | 29%  | 0%   | 0%   | 9%   | 0%   | 25%  | 36%  |
| Sheffield Care Center                 | 92%  | 0%   | 0%   | 0%   | 29%  | 0%   | 31%  | 0%   | 18%  | 0%   | 0%   | 58%  | 0%   | 38%  | 48%  |
| Sibley Nursing & Rehab Center         | 109% | 100% | 0%   | 33%  | 100% | 0%   | 50%  | 33%  | 56%  | 100% | 0%   | 0%   | 121% | 64%  | 64%  |
| Sigourney Care Center                 | 100% | 0%   | 63%  | 111% | 0%   | 92%  | 46%  | 72%  | 43%  | 0%   | 0%   | 79%  | 114% | 89%  | 106% |
| Simpson Memorial Hospital, Inc.       | 38%  | 67%  | 63%  | 39%  | 52%  | 98%  | 92%  | 114% | 33%  | 0%   | 120% | 0%   | 63%  | 76%  | 76%  |
| Salon Nursing Care Center             | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 38%  | 100% | 0%   | 23%  | 39%  | 31%  | 41%  |
| Southridge Nursing & Rehab Center     | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 0%   | 42%  | 0%   | 52%  |
| St. Francis Manor                     | 100% | 0%   | 0%   | 43%  | 0%   | 0%   | 113% | 28%  | 51%  | 0%   | 0%   | 0%   | 98%  | 100% | 134% |
| Stanton Care Center                   | 100% | 0%   | 180% | 185% | 109% | 91%  | 313% | 73%  | 197% | 0%   | 100% | 98%  | 100% | 134% | 174% |

|  | Number of Providers | Number of Providers with Zero Percent Turnover | 0% | 1% | 2% | 3% | 4% | 5% | 6% | 7% | 8% | 9% | 10% | 11% | 12% | 13% | 14% | 15% | 16% | 17% | 18% | 19% | 20% | 21% | 22% | 23% | 24% | 25% | 26% | 27% | 28% | 29% | 30% | 33% | 34% | 35% | 39% | 40% | 41% | 42% | 43% | 44% | 45% | 46% | 47% | 48% | 49% | 50% | 51% | 52% | 53% | 54% | 55% | 56% | 57% | 58% | 59% | 60% | 61% | 62% | 63% | 64% | 65% | 66% | 67% | 68% | 69% | 70% | 71% | 72% | 73% | 74% | 75% | 76% | 77% | 78% | 79% | 80% | 81% | 82% | 83% | 84% | 85% | 86% | 87% | 88% | 89% | 90% | 91% | 92% | 93% | 94% | 95% | 96% | 97% | 98% | 99% | 100% | 101% | 102% | 103% | 104% | 105% | 106% | 107% | 108% | 109% | 110% | 111% | 112% | 113% | 114% | 115% | 116% | 117% | 118% | 119% | 120% | 121% | 122% | 123% | 124% | 125% | 126% | 127% | 128% | 129% | 130% | 131% | 132% | 133% | 134% | 135% | 136% | 137% | 138% | 139% | 140% | 141% | 142% | 143% | 144% | 145% | 146% | 147% | 148% | 149% | 150% | 151% | 152% | 153% | 154% | 155% | 156% | 157% | 158% | 159% | 160% | 161% | 162% | 163% | 164% | 165% | 166% | 167% | 168% | 169% | 170% | 171% | 172% | 173% | 174% | 175% | 176% | 177% | 178% | 179% | 180% | 181% | 182% | 183% | 184% | 185% | 186% | 187% | 188% | 189% | 190% | 191% | 192% | 193% | 194% | 195% | 196% | 197% | 198% | 199% | 200% | 201% | 202% | 203% | 204% | 205% | 206% | 207% | 208% | 209% | 210% | 211% | 212% | 213% | 214% | 215% | 216% | 217% | 218% | 219% | 220% | 221% | 222% | 223% | 224% | 225% | 226% | 227% | 228% | 229% | 230% | 231% | 232% | 233% | 234% | 235% | 236% | 237% | 238% | 239% | 240% | 241% | 242% | 243% | 244% | 245% | 246% | 247% | 248% | 249% | 250% | 251% | 252% | 253% | 254% | 255% | 256% | 257% | 258% | 259% | 260% | 261% | 262% | 263% | 264% | 265% | 266% | 267% | 268% | 269% | 270% | 271% | 272% | 273% | 274% | 275% | 276% | 277% | 278% | 279% | 280% | 281% | 282% | 283% | 284% | 285% | 286% | 287% | 288% | 289% | 290% | 291% | 292% | 293% | 294% | 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